



Indiana Judicial Nominating Commission  
30 South Meridian Street  
Suite 500  
Indianapolis, IN 46204  
(317) 232-4706

**APPLICATION**  
**FOR THE**  
**INDIANA TAX COURT**

**I. Provide your:**

**A. Full legal name and any former names.**

Martha Blood Wentworth (f/k/a Martha Merritt Blood)

**B. Current home and office addresses, including email addresses and telephone numbers.**

Home:

Office: 111 Monument Circle, Suite 2000  
Indianapolis, IN 46204  
[mwentworth@deloitte.com](mailto:mwentworth@deloitte.com)  
Office Direct: 317.656.6962  
Fax: 317.453.2708

**C. Date and place of birth.**

September 24, 1948

Henry Ford Hospital, Detroit, Michigan

- II. Complete a State Police release form printed on green paper. Include the release only with the original application and not with the copies.**

Completed/Submitted to Judicial Qualifications Commission on 9/9/2010

- III. Attach a recent photograph of you to the front of the original application and to each copy of your application.**

**Attached**

- IV. A. State in what county you currently reside and since what date.**

Johnson County, since July 1993

- B. List all previous counties of residence, with dates.**

After moving with my family from Michigan to Indiana the summer before starting my junior year in high school, I lived in the following Indiana counties:

- Allen County, from August 1964 to August 1968 (I attended Bennett College in Millbrook, NY for my freshman and sophomore academic years beginning in August 1966 to May 1968)
- Monroe County, from August 1968 to August 1990 (twice during this period I temporarily lived in different places while my husband was on sabbatical - January to August 1973 in Oxford, England and from August 1985 to May 1986 in Ann Arbor, Michigan)
- Hamilton County from August 1990 to August 1991
- Monroe County from August 1991 to July 1993

- C. When were you admitted to the Indiana Bar?**

October 1990

- D. Are you currently on active status?**

Yes

- E. What is your attorney number?**

Indiana #15599-53

- V. A. List below all colleges and universities you attended other than law schools. Attach a certified transcript from each to the original application and attach copies of each transcript to each application copy. (If your social security number is on your transcripts, redact it before copying.)**

<u>School</u>	<u>Dates Enrolled</u>	<u>Degree or Certificate</u>
Bennett College, Millbrook, NY	8/1966 to 5/1968	Associate of Arts
Indiana University, Ft. Wayne campus	6/1968 to 8/1968	N/A
Indiana University, Bloomington	8/1968 to 5/1971	Bachelor of Science
<i>[University of Edinburgh, Scotland]</i>	7/1970 to 8/1970	N/A
Indiana University, Bloomington	6/1971 to 5/1977	Master of Science

**B. List below all law schools and post-J.D. programs attended. Attach a certified transcript from each to the original application and attach copies of each transcript to each application copy. (If your social security number is on your transcripts, redact it before copying.)**

<u>School</u>	<u>Dates Enrolled</u>	<u>Degree &amp; Class Rank</u>
IU Maurer School of Law	8/1986 to 5/1990	J.D. <i>cum laude</i> , top 40%
<i>[Institute of International Legal Studies, Salzburg, Austria]</i>	Summer 1988	Certificate

*\*Instructor: Anthony M. Kennedy, Justice U.S. Supreme Court*

*Transcripts for all undergraduate, graduate, and law schools are attached at Tab 2.*

**C. Describe any academic honors, awards, and scholarships you received and when.**

*Jessup International Moot Court Regional Competition - 1988*

*3rd Place - Brief Writing*

*Indiana University Maurer School of Law, Bloomington:*

*1990 Honors Graduate - cum laude*

*1990 Order of Barristers*

*1990 Top Grade Award - International Taxation Class*

**VI. A. Provide your employment history since graduation from college, including titles or positions, locations, and dates.**

- Self-Employed Franchisee: Love Tree Corporation, Bloomington, Indiana and Louisville, Kentucky from June 1972 to December 1972.

- Owner: Merritt Properties, residential rental property from July 1977 to present.
- Dykema Gossett, PLLC, Summer Associate, June through August 1989.
- Chambers of the Honorable Thomas G. Fisher, Judge, Indiana Tax Court, Judicial Clerk, August 1990 to August 1992.
- Hall, Render, Killian, Heath & Lyman PSC. – Associate Attorney, from August 1992 to September 1998.
- Deloitte Tax LLP – joined September 28, 1998 as Senior Tax Manager, promoted to a Level 1 Firm Tax Director on June 3, 2001, promoted to Level 2 Firm Tax Director on August 22, 2010, my present employment.

**B. If applicable, describe the nature and extent of your practice of law, present and former, and provide the names of your partners, associates, office mates, and employers.**

**Law Clerk to the Honorable Thomas G. Fisher, Judge, Indiana Tax Court**

My first legal position after graduating from law school was as clerk to the Honorable Thomas G. Fisher, Judge of the Indiana Tax Court. My duties included reviewing pleadings after they were filed and preparing bench memoranda to inform the Judge of the facts, issues, and relevant law involved in advance of hearings and trials. After the hearing on a motion or the trial was held, at which I sometimes acted as Bailiff, I assisted Judge Fisher in drafting and editing the opinion/order based on his assessment of how the case should be decided. I also assisted the Judge in drafting speeches or written articles that he was called upon from time to time to deliver. Our daily duty was to be familiar with current legal thinking by reading all the appellate courts' advance sheets. In addition, before I was to become senior clerk in my second year, I had significant input into the hiring of the next junior clerk. I then became largely responsible, as was the senior clerk before me, for detailed daily training of my new colleague, which training called for candor, teaming, and mutual critical exchanges. I believe this apprenticeship model explains the nearly universal pride, satisfaction, and pleasure clerks enjoy and that made

my time as a clerk to Judge Fisher one of the happiest and most wonder-filled parts of my career.

Having attended law school intending to become a federal or international tax attorney, I had no notion that I would nearly instantly be drawn in by the unique attributes of state taxation, but that was exactly what happened. Indeed, I have made career decisions in the main to gratify the intellectual passion I developed in the earliest days of working for the Judge, and I am happy with those decisions, as they have led to my successful state tax career. I am still captivated by the convergence of so many important legal issues within the context of state taxation – from United States Constitutional issues to questions of statutory construction - from procedural challenges to factual analysis. The issues before the Tax Court that I had the opportunity to wrestle with were similarly varied, at times depending on the weight or existence of factual evidence, procedural requirements, constitutional mandates, rules of statutory construction, and equity, among other things.

Through Judge Fisher's mentoring, I experienced what it meant to think like a lawyer by identifying the analytic rationale that connects a question to its answer. I learned to write to the full audience, to the higher court that may evaluate the logic, equity, and relevance of the analysis and also to the general public that would use the analysis as a blueprint for future compliance. Also, it was not lost on me, even then, how lucky I was to be assisting this pioneer jurist to uniquely serve the people of Indiana by building a body of tax law widely recognized for its impartiality, rationality, and commitment to the high ideals of the judiciary. Moreover, I observed the enormous responsibility that being the sole Tax Court Judge demanded, and I understood that it required more than merely informed intellectual debate with and among his clerks; it also called for engagement with the community and collegiality with fellow appellate judges.

Some cases that I am particularly proud of having the opportunity to contribute to during my clerkship are described as follows:

In *Johnson County Farm Bureau Coop Assn v. Indiana Dep't of State Revenue*, 568 N.E.2d 578 (Ind. Tax Ct. 1991), *aff'd*, 585 N.E.2d 1336 (Ind. 1992), the Tax Court found and the Indiana Supreme Court affirmed, that the taxpayer could deduct the cost of freight-

out when computing its gross earnings under the Grain Dealer Statutes. The exciting challenge of this case when it was before the Tax Court was that its rationale depended on the full use of the rules of statutory construction and giving effect to the intent of the Legislature.

In *Caylor-Nickel Clinic, P.C. v. Indiana Dep't of State Revenue*, 569 N.E.2d 765 (Ind. Tax Ct. 1991), *aff'd*, 587 N.E.2d 1311 (Ind. 1992), the Tax Court's finding that the small business exemption from the gross income tax was not waived if not made in a timely filing was affirmed by the Indiana Supreme Court and was based on an analysis of the small business corporation exemption provision's statutory construction.

The question in *Cowden & Sons Trucking, Inc. v. Indiana Dep't of State Revenue*, 575 N.E.2d 718 (Ind. Tax Ct. 1991) was resolved only after researching several decades of Indiana law to uncover the correct standard to apply in determining whether the transfer of tangible personal property together with the provision of services at issue constituted a unitary retail transaction under the statutory provision.

In *General Motors Corp. v. Indiana Dep't of State Revenue*, 578 N.E.2d 399 (Ind. Tax Ct. 1991), *aff'd*, 599 N.E.2d 588 (Ind. 1992), the Tax Court the Tax Court held, and the Indiana Supreme Court affirmed, that the purchase of packing materials was exempt from sales/use tax because it was used to ship work-in-process, not finished goods. The case emphasized the stature of the "most marketable product" concept in analyzing this issue, one of the most contentious audit issues.

In *Indiana Dep't of State Revenue, Inheritance Tax Div. v. Estate of Puschel*, 582 N.E.2d 923 (Ind. Tax Ct. 1991), as in all inheritance tax cases, the Tax Court sat as a true appellate tribunal. The question was whether the transfer of out-of-state real property held in trust was a taxable transfer of a beneficial interest in intangible personal property or a non-taxable transfer of out-of-state real property.

*Harlan Sprague Dawley, Inc. v. Indiana Dep't of State Revenue*, 583 N.E.2d 214 (Ind. Tax Ct. 1991), the first of two reported decisions in this dispute, determined that the Tax Court had concurrent jurisdiction over the 42 U.S.C. §§ 1983 and 1988 civil rights claims

that came from the denial of sales/use tax exemptions for purchases used in breeding uncontaminated research animals. The highly complex issues before the court also included, among other things, analyzing the reach of the Tax Court's jurisdiction in light of the federal Tax Injunction Act, the doctrine of equitable restraint, and the presence of a state remedy.

*Harp v. Indiana Dep't of Highways*, 585 N.E.2d 652 (Ind.Ct.App. 1992) is not a tax case, but was a case I contributed to as a clerk "on loan" to The Honorable Linda L. Chezem, Judge for the Indiana Court of Appeals 4<sup>th</sup> District. I had the great opportunity to assist Judge Chezem regarding this matter with complex procedural and substantive issues including declaratory judgments and employment law issues.

I was fortunate to have contributed to three significant cases involving our now-repealed gross income tax. As a non-apportioned tax, the gross income tax complied with the United States Constitution's Commerce Clause requirement of fair apportionment by including only Indiana source income in the calculation. This is where the battle lines were drawn for frequent litigation: a dispute regarding what was "Indiana source income." The following three cases informed many aspects of this question. Indeed, the Judge handed them down in unison. Of the many lessons I learned from the Judge's tutelage, working on these cases with him taught me the responsibility to educate and inform for future compliance. One of the three, Bethlehem Steel, was appealed and affirmed by the Indiana Supreme Court. The cases are:

*Bethlehem Steel Corp. v. Indiana Dep't of State Revenue*, 597 N.E.2d 1327 (Ind. Tax Ct. 1992), *aff'd*, 639 N.E.2d 264 (Ind. 1994).

*First Nat'l Leasing & Fin. Corp. v. Indiana Dep't of State Revenue*, 598 N.E.2d 640 (Ind. Tax Ct. 1992).

*Indiana-Kentucky Elec. Corp. v. Indiana Dep't of State Revenue*, 598 N.E.2d 647 (Ind. Tax Ct. 1992).

**Names of partners, associates, office mates, and employers.**

The Honorable Thomas G. Fisher, Judge  
Sarah Williamson, senior clerk 1990-91  
David Ashley Andrews, junior clerk 1991-92

Nancy Campbell, Court Administrator  
Bob Abernathy, Bailiff

**Hall, Render, Killian, Heath & Lyman P.S.C.**

After my clerkship, I accepted an associate attorney position with Hall, Render, Killian, Heath & Lyman PC in Indianapolis. Although the firm is best known as a health law firm, my focus was to be tax law. Indeed, I was immediately asked to handle some pending Indiana tax court litigation for the firm's clients. I worked with Joe Impicicche on several fuel tax cases as a new associate, which led to more state tax work for several of the firm's business clients. I also worked closely with Jeff Peek, who became my mentor within the firm. I assisted Jeff Peek and others with federal litigation, state and federal audits, federal and state tax planning, state and federal administrative hearings, as well as general corporate and health law. As a firm with a significant non-profit client base, however, state tax issues were generally limited.

I was particularly proud to appear before Judge Fisher on several occasions during my six years at the firm. Cases I litigated before the Tax Court that were reported included *Miles, Inc. v. Indiana Dep't of State Revenue*, 659 N.E.2d 1158 (Ind. Tax Ct. 1995), *reh'g granted in part*, 670 N.E.2d 143 (Ind. Tax Ct. 1996); *Storm, Inc. v. Indiana Dep't of State Revenue*, 663 N.E.2d 552 (Ind. Tax Ct. 1996), and *New Castle Lodge # 147, Loyal Order of Moose, Inc. v. State Bd. of Tax Comm'rs*, 733 N.E.2d 36 (Ind. Tax Ct. 2000), *review granted*, 741 N.E.2d 1260 (Ind. 2000), *aff'd*, 765 N.E.2d 1257 (Ind. 2002) representing the Amicus in the Tax Court (After accepting my employment at Deloitte, I was unable to handle the Supreme Court appeal).

I was also exposed to a variety of other courtroom experiences while at Hall Render, including collection enforcement actions, bankruptcy disputes, fair credit Act matters, as well as general litigation and estate cases. I also represented clients before the Internal Revenue Service. My six years at Hall Render gave me the breadth of experience all young associates need to grow as a professional. Although many partners and associates at the firm shaped my career, the firm's founder, Bill Hall, who is sadly now deceased, left his



indelible personal imprint on me. He was a true gentleman lawyer. He molded the culture that remains with the firm today: that you treat each individual with respect, caring, and genuine interest.

**Names of partners, associates, office mates, and employers.**

***Supervising Partners:***

William S. Hall, deceased  
Jeffrey Peek, mentor  
Joseph R. Impicciche, currently Sr. V.P., Legal Services & General Counsel at  
Ascension Health  
Douglas P. Long  
Terry R. Heath  
Jon F. Spadorcia  
N. Kent Smith

***Then-Associates familiar with my work:***

Fred J. Bachmann	James R. Willey
Robert A. Hicks	Donald R. Russell
Brant Wright, current partner at Bose McKinney	Christopher L. Riegler
Jeffrey W. Short	Todd J. Selby
John Meade, retired	Gregg M. Wallander
Susan D. Bizzell	David C. Lind II
Maureen O'Brien Griffin	Michael McMains

**Deloitte Tax LLP**

I left Hall Render to join the Multistate Tax Group in the Big 4 accounting firm then named Deloitte & Touche LLP, now Deloitte Tax LLP, on September 28<sup>th</sup>, 1998. This was the biggest risk I have taken in my career. I had wanted to be a lawyer from the time I was 15, a tax lawyer from the day I walked into law school, and a full time state tax lawyer from the first week I started clerking at the Tax Court. Working in an accounting firm rather than practicing law was a stunning move. Nonetheless, all of the negatives, including leaving just months before I was eligible for partner, gave way to my desire to become a recognized state tax expert. Deloitte offered that possibility, as I would run the state tax practice and do nothing other than state taxation, while at Hall Render I would not spend half my time in the state tax arena.

I am now recognized within the global Deloitte firm as the expert on Indiana taxation. I am the State Tax Desk, the go-to person for any Deloitte professional from around the

world to contact regarding any Indiana tax question. I am the regional leader of the state tax controversy group that represents clients before tax administrators in audits, protest, hearings, settlements, and other proceedings. I am also recognized by my state tax practitioner brethren, be they attorney or accountant, as one of a small group of eminent state tax practitioners. This eminence was possible because of the risk I took joining Deloitte and because of the risk Deloitte took hiring an attorney with no accounting background.

My clients range from very small companies to large multinational corporations and, big or small, I deal with very complex multistate tax issues every day. I have managed the filing of hundreds of state returns, numerous claims for refund and amended returns, defended audits for income, withholding, and sales and use tax, and I represented nearly 60 clients who came forward during the Governor's Amnesty initiative in 1995. I pride myself and train my team to work with the upmost respect for the professionals at the Department of Revenue. I am in the business of solving tax problems for my clients, and that requires me to educate my clients regarding the proper way to comply with Indiana's tax laws – a task that often requires collaboration with the Department to determine what is correct. Many questions do not have self-evident answers, and so this sort of collaboration is crucial. I also pursue disputes with auditors or the legal division at the Department in the same respectful manner, first trying to understand the Department's position, and then explaining my position. Because my position at Deloitte precludes me from the practice of law before the court, I have learned to resolve disputes by attempting to stand in the shoes of my adversaries to understand their positions and find a persuasive means to change their minds, rather than by recourse to a tribunal.

I have a myriad of other significant leadership and human resource duties at Deloitte. I am required to train my planned successor daily, and I do so gladly. My leadership style values transparency, respect, and education, as I am successful only if my team succeeds. There are formal evaluations both of me and my team twice a year, and these are a good tool to determine both successes and development needs. My team is motivated, smart, and professional with strong work ethics and integrity. Moreover, the nature of tax compliance makes us deadline sensitive and always mindful of efficiency.

I participate in a variety of the firm's many generous charitable and career improvement initiatives. I am currently the leader of our Diversity initiative for our local tax practice, which I discuss elsewhere in this application. I am a passionate supporter of this initiative and hope my energy helps influence change. Our local office is a tight knit group, and I am proud to work in this firm. Every person listed below, as well as others not identified herein, has had a positive impact on my life, my work, and my positive attitude.

***Supervising Partners/Principals/Directors:***

Michael Becher, Indianapolis Office Managing Partner  
George G. Graham, Indianapolis Tax Partner-in-Charge  
Michael O'Brien, North Central Multistate Tax Partner-in Charge

***My Current Multistate Tax Team:***

Nathan Hagerman, Esq., Senior Manager  
Stephen Royster, CPA, Manager  
Clint Singleton, CPA, Senior Consultant  
Ann Shuttters, CPA, Senior Consultant  
Matt Custard, CPA, Senior Consultant  
Jim Lyons, CPA, staff

**C. Describe the extent of your jury experience, if any.**

I served on a jury once prior to attending law school. My litigation experience, however, has been primarily bench trials before the Indiana Tax Court and in the Indiana general jurisdiction trial courts.

**D. If applicable, describe the nature and extent of your judicial experience, including a description of your experience presiding over jury trials, if any.**

N/A

**VII. A. If applicable, list by caption, case number, and filing date up to five of your trial or appellate briefs and/or written judicial opinions.**

*Storm, Inc. v. Indiana Dep't of State Revenue*, 49T10-9403-TA-00112: "Petitioner's Trial Brief," filed February 27, 1995.

*Miles, Inc. v. Indiana Dep't of State Revenue*, 49T10-9405-TA-00155: "Petitioner's Post Hearing Brief," filed June 21, 1995.

*Winski Brothers, Inc., Lusco Corporation, for themselves and on behalf of all other similarly situated owners of resource recovery systems v. Bayh, et al.*, 49D07-9507-CP-0987: “Motion to Intervene Pursuant to Indiana Trial Rule 24 and Brief in Support,” filed January 12, 1996.

*In the Matter of the Supervised Estate of Katherine J. Knox, Deceased*, 41D01-9708-ES-00129: “Verified Motion to Strike and Brief in Support of Motion to Strike,” filed August 21, 1997.

*New Castle Lodge # 147, Loyal Order of Moose, Inc. v. State Bd. of Tax Comm’rs*, 49T10-9701-TA-00113: “Brief of *Amicus Curiae* Moose International, Inc.,” filed July 31, 1998.

**B. If applicable, list up to five legislative drafts or court rules you have written or to which you contributed significantly. Refer to them by official citation, by date, and by subject matter.**

N/A

**C. If applicable, list up to five of your contributions to legal journals or other legal publications. Provide titles, official citations, and a brief description of the subject matter.**

I am a frequent contributor of written materials and a frequent speaker on a variety of state tax topics before local, statewide, and, occasionally, national audiences. While at Hall Render, I was a regular contributor to the Indiana Manufacturer Association’s newsletter *Tax Talk*, in which I provided descriptions of recent state tax cases for the membership. Moreover, I contributed articles to the Indiana State Bar Association Tax Section newsletter, also named *Tax Talk*, the Indiana Hospital Association’s Newsletter, *Advisory*, and the Indiana Oil Marketers’ Association’s *Newsletter* on a variety of state tax issues.

Because my audiences are business people and practitioners, my writings are designed to provide objective information and guidance. Accordingly, the following are representative titles. Were I fortunate enough to be appointed as Judge of the Tax Court, I would welcome—official duties permitting—the opportunity to write more academic materials.

1. *Indianapolis Business Journal*: "Executive Guide to Taxes & Financial Planning"  
"Multistate Tax Planning" October 1995.
2. *Indiana State Bar Association - Tax Section Quarterly Newsletter: - Tax Talk*  
"Out-of-State Tax Cases" Spring 1995.
3. Tax Executives Institute (International Ass'n of 3,000 companies in US, Canada,  
Europe, & Asia) 2010 Annual State & Local Tax Course – "State Taxation of  
Subchapter C Transactions: State & Local Tax Consequences of Corporate  
Transactions" co-authored/presented (July 16, 2010).
4. Indiana Chamber of Commerce – Indiana Tax Conference "Best Practices for Handling  
IDOR Audits and Protests" author/presenter (June 4, 2008).
5. Indiana Continuing Legal Education Forum (ICLEF) ICLEF Practice Skills Summit  
"Practical Tax Law – Just Enough" (November 7-8, 2007).

**D. Include with your application copies of any four of the written materials listed above in Section VII. A., B., and C. (An adequate sampling can usually be supplied in 75 pages or less.)**

*Storm, Inc. v. Indiana Dep't of State Revenue*, 49T10-9403-TA-00112: "Petitioner's Trial Brief," filed February 27, 1995. A copy is attached at Tab 3.

*Miles, Inc. v. Indiana Dep't of State Revenue*, 49T10-9405-TA-00155: "Petitioner's Post Hearing Brief," filed June 21, 1995. A Copy is attached at Tab 4.

*Winski Brothers, Inc., Lusco Corporation, for themselves and on behalf of all other similarly situated owners of resource recovery systems v. Bayh, et al.*, 49D07-9507-CP-0987: "Motion to Intervene Pursuant to Indiana Trial Rule 24 and Brief in Support," filed January 12, 1996. Copies are attached at Tab 5.

*Indiana State Bar Association - Tax Section Quarterly Newsletter: - Tax Talk*  
"Out-of-State Tax Cases" Spring 1995. Copy attached at Tab 6.

**E. Describe the nature and extent of any *pro bono* legal services you have contributed.**

Most of my volunteer legal services, and those I am proudest of, stem from my ardent allegiance to the Tax Section of the Indiana State Bar Association. Particularly after joining Deloitte, I wanted to give back to my profession and marry my expertise with my charitable efforts. The most significant way I did that was through my activities as the Tax Section's representative to Quality for Indiana Taxpayers (QFIT) from approximately 1993 to 2000. I was President from 1996-97, and a Board Member 1993 to 2000.

QFIT was an organization of state and federal tax officials and private practitioners who teamed together to educate and assist the citizens of Indiana regarding tax compliance issues and requirements. A well-attended annual educational seminar was a keystone of QFIT for many years – bringing state and federal officials to the seminar to present timely issues to educate the tax bar and other tax professionals in their tax compliance services to the general public. Stu Sobel was the longtime IRS representative, Cathy Henninger from the Department of Revenue, and Tim Brooks from the then State Board of Tax Commissioners were long-time participants representing their respective state and federal tax agencies.

QFIT had many pro bono outreach programs that I assisted in organizing and leading as well as being a participant. QFIT annually assisted low income tax return preparation through VITA volunteering, gave scholarships to deserving tax students, and gave seminars around the state on the tax requirements for entrepreneurial start-up enterprises focusing on non-profits. As Chair of QFIT, I organized a seminar jointly sponsored by QFIT and the Lincoln Institute of Land Policy at the Madame Walker Theater on "Fair Market Value Property Taxation" held November 18, 1996, and was honored to accept with others on behalf of QFIT a Hammer Award in 1997 from then Vice President Al Gore for the development of the QFIT Resource Center – a Public Private Joint Venture that provided federal and state tax assistance, forms, and information for Indiana start-up, entrepreneurial ventures.

**F. Identify the five most significant legal matters entrusted to you whether as a judge or lawyer, and describe why you believe them to be so.**

**1. *Advocating Before the Indiana Tax Court.***

My fealty to the tax law was never greater than when I was entrusted with a case that would be litigated in the Tax Court. I felt not only the significance of being a zealous advocate for my client, but also a great responsibility to the body of law itself. I used every legal tool available to win, bringing the best organized and most persuasive case that I could make for the Judge's consideration.

In *Miles, Inc. v. Indiana Dep't of State Revenue*, 659 N.E.2d 1158 (Ind. Tax Ct. 1995) the issues clarified the use tax exclusion and the purchase for resale exemption from sales and use tax. As the state receives most of its revenue from sales taxes, these issues are of great significance to all citizens and business entities in Indiana.

In *Storm, Inc. v. Indiana Dep't of State Revenue*, 633 N.E.2d 552 (Ind. Tax Ct. 1996), the taxpayer was a small business whose case had languished at the administrative level, costing the taxpayer in important tangible and intangible ways. Although the delays were not remedied, I learned from this client the need for timely resolution to reduce the costs associated with obtaining decisions.

As a last example, I represented *Amicus Curiae*, the Moose International, Inc. organization, in *New Castle Lodge # 147, Loyal Order of Moose, Inc. v. State Bd. of Tax Comm'rs*, 733 N.E.2 36 (Ind. Tax Ct. 2000), a case that had potential statewide impact on fraternal organizations if the state's position prevailed. The Tax Court's decision that the property tax exemption for property predominantly (more than 50%) used for charitable purposes is available to fraternal organizations that may also use the property for some social purposes, was affirmed by the Supreme Court in *State Board of Tax Commissioners v. New Castle Lodge # 147, Loyal Order of Moose, Inc.*, 765 N.E.2d 1257 (Ind. 2002).

All of my litigation before the Tax Court was significant because all of it implicates the relationship—and the allocation of power, resources, and decisions—between the executive branch of government and the private taxpayer.

**2. *Teaching State & Local Tax***

In 2000, I was asked by Mike Becher, the Office Managing Partner at Deloitte, if I had any interest in teaching a State & Local Tax Class at the Kelly School of Business for

graduate business students and J.D. students from the Maurer School of Law. Mike knew of my many presentations to various continuing education audiences through ICLEF, PESI, NBI, Lorman, QFIT, and other organizations. Thus began what this spring will be my first decade of teaching state and local taxation to bright young students many of whom have gone on to have careers in state taxation.

My dedication to education about the law generally and the tax law in particular is an important part of my daily life. I take seriously the responsibility that I have accepted to help train and inform our next generation of tax lawyers and tax practitioners by providing them with general black letter concepts, encouraging the use of creative/critical thinking to solve tax problems, and teaching ethical responsibilities through practical examples from my own experiences. I can think of no more significant impact I could have on the future of our profession.

I hope to expand the state and local tax offerings at Indiana law schools and business schools by bringing like-minded professors and adjuncts together to explore best practices and barriers to such an expansion.

### **3. *Quality For Indiana Taxpayers***

I spoke at length above about my participation in QFIT. I believe QFIT had a significant impact on the Indianapolis community and in its absence, I see a definite need for a similar organization to fill the void left by QFIT's departure. Its demise came as communications with the public improved from the tax authorities themselves, but there remains a need for a public/private partnership to jointly educate the public about matters of compliance with tax laws. My involvement with this organization was a meaningful public service that I greatly enjoyed, and I would be pleased to participate in a successor public/private partnership.

### **4. *Tax Court Clerkship***

I spoke at length above about my deep convictions regarding my clerkship at the Tax Court. I share with many state tax practitioners around the nation as well as nationally regarded state tax organizations the conviction that fair tax administration depends on access to an independent and impartial tribunal, which our Indiana Tax Court represents. I was entrusted with a small part of our Tax Court's success by assisting the Judge as he



directed when I was his clerk, and I remain grateful for that opportunity even after nearly twenty years.

**5. *Indiana State Bar Association***

As an active officer of the court in Indiana, regardless of my current employment, I have been entrusted with the duty to protect and enhance our profession. As I have been unable to practice law because of my current employment, I have tried to assist my chosen profession by being active in the Tax Section of the Indiana State Bar Association. I have held every office available in the Tax Section and have served every year since 1993 on multiple committees. Specifically, I have: assisted to determine scholarship and tax award recipients; served on the Tax Court Liaison committee and the Indiana Department of Revenue Liaison committee for multiple years; founded and continue to host the State Tax Reception that honors the tax practitioners working in Indiana state government agencies; planned and given numerous CLE presentations at ISBA annual meetings; served as assistant editor and then editor of our section newsletter; represented the Bar on QFIT for multiple years; served multiple years as the Section Representative to the annual meetings of the National Association of State Bar Tax Sections (NASBTS), a national organization that focuses on communicating among the 50 state bar association tax sections for awareness of programs, common or unique state issues, and tax related issues. My service to the Bar is long-standing and substantive because of my devotion to the profession and the tax laws.

**G. Provide the names, addresses, and telephone numbers of three attorneys who have been your professional adversaries in your practice or who have litigated substantial cases in your court and who would be in positions to comment on your qualifications for appointment to the Indiana Tax Court.**

Douglas M. Klitzke, Esq.  
Deputy General Counsel  
Indiana Department of State Revenue  
Indiana Government Center North  
100 N. Senate Ave., Rm N248  
Indianapolis, IN 46204-2253  
[dklitzke@dor.IN.gov](mailto:dklitzke@dor.IN.gov)  
317.233.8906 - O

Ted J. Holaday, Esq.  
Indiana Board of Tax Review  
100 North Senate Avenue, Room N-1026  
Indianapolis, IN 46204  
[tholaday@ibtr.in.gov](mailto:tholaday@ibtr.in.gov)  
317.232.3786 - O

Bill Waltz, Esq.  
Vice-President, Taxation and Public Finance  
Indiana Chamber of Commerce  
115 West Washington Street  
Suite 850 S  
Indianapolis, IN 46204  
[BWaltz@indianachamber.com](mailto:BWaltz@indianachamber.com)  
317.264.6887 - O

**VIII. A. Describe your efforts, achievements, or contributions (including written work, speeches, or presentations) toward the improvement of the law, the legal system, or the administration of justice.**

As discussed above, I have done my work with QFIT and the Tax Section of the Indiana State Bar Association, as well as my teaching at Indiana University and at CLE seminars, with the goal of helping the legal profession and the public.

I have included a Publication List at Tab 8 showing the extent of my teaching commitment.

**B. Describe your efforts, achievements, or contributions (including written work, speeches, or presentations) concerning civic, political, or social issues.**

As my girls were growing up, my civic efforts mirrored their involvements. I spent 8 years as a Brownie and then Girl Scout Leader, until my girls moved on to other interests. I nonetheless contribute when I can to this worthy organization that was so important in my and my girl's growing up. To that end, I was a Torchbearer volunteer in 1999 and 2000, and I traveled to various businesses to give personal testimonials about the value of giving to the Girl Scouts through the United Way.

I have participated in various Deloitte-sponsored charitable giving and volunteer activities such as Impact Day (one day a year that the employees of the global firm serve

charitable needs of the community), , United Christmas Services (buying Christmas gifts for the families of low income families), Wheeler Mission, Dress for Success, and many others.

This is my second year as Diversity Leader for Indianapolis Tax practice. Our focus is on recruiting and retaining diverse individuals by providing them with a comfortable environment, quality assignments, and career opportunities. I am currently developing a new campaign: “Bring Your Whole Self to Work” to encourage an accepting work atmosphere.

**C. List any memberships and offices you have held in civic or charitable organizations, including dates and descriptions of the purposes of the organizations and of your involvement.**

I have not held an office in any civic or charitable organization, but I am, at present, an active member of the Indianapolis Art Center and WFYI.

**D. List any memberships and offices you have held in professional organizations, including dates and descriptions of the purposes of the organizations and of your involvement.**

Indiana State Bar Association

- Member 1992 to present
- Chair, Tax Committee 1998-1999 term
- Member Tax Committee Council – 1993 to 1998 and 1998 to 2000
- Section Member - Council appointments: Founder & Hostess of State Tax Reception - 1994 to present, NASBTS representative, Tax Court Liaison, Formerly QFIT representative 1993 to 2000, Newsletter contributor and former editor.

The Indiana State Bar Association (ISBA) is the main state-wide voluntary organization of attorneys who practice in Indiana. Its motto is “Lawyers working together to serve the legal profession and the people of Indiana.” As discussed above, I have been a member of the ISBA and several of its sections primarily to serve the state bar particularly in the area of taxation as a participant and a leader in the exchange of information with fellow practitioners and the public. I am fully invested in the success of this Section, and I wholeheartedly believe in its mission.

Indianapolis Bar Association

- Member multiple years and at present
- Tax Section Member

Florida Bar Association

- Member 1991 to present
- Out-of-State Section Member
- Taxation Section Member

American Bar Association

- Member since 1993
- Taxation Section Member
- Former member of Editorial Board Tax Litigation Alert Newsletter

**E. List any memberships you hold in social clubs or organizations. If any restrict its membership on the basis of race, sex, religion, or national origin, please describe your efforts within the organization to eliminate restrictions.**

I am a member of WFYI and the Indianapolis Art Center, neither of which is restrictive as far as I am aware.

**F. Indicate your experience teaching law, and provide the dates, names of institutions or programs, and a description of the subject matter taught.**

As discussed above, I have served as an Adjunct Professor at the Indiana University Kelley School of Business since 2000. I have taught a state and local tax course to MBA and JD students. The focus of the class is in two main areas: first, the constitutional and statutory issues regarding nexus; and second, the fundamental state tax calculation issues such as modifying the federal tax starting place, dividing/sourcing income – allocation and apportionment, and filing methods.

**G. Describe your hobbies and other leisure activities.**

I enjoy spending time with my family, traveling, and several outdoor activities, including sailing, biking, and kayaking, as well as various activities such as oil painting, photography, reading, and writing.

**IX. A. Provide names, addresses, and telephone numbers of three professional references other than those listed in Section VII. G.**

The Honorable Thomas G. Fisher, Judge  
Indiana Tax Court  
115 West Washington Street, Suite 960S  
Indianapolis, Indiana 46204  
[tfisher@courts.state.in.us](mailto:tfisher@courts.state.in.us)  
317.232.4694

Jeffrey Peek, Esq.  
Hall Render Killian Heath & Lyman, P.C.  
Suite 2000, Box 82064  
One American Square  
Indianapolis, IN 46282  
[jpeek@hallrender.com](mailto:jpeek@hallrender.com)  
317.977.1405 - O

Mark Richards, Esq.  
Ice Miller LLP  
One American Square  
Suite 2900  
Indianapolis, Indiana 46282-0200  
[mark.richards@icemiller.com](mailto:mark.richards@icemiller.com)  
317.236.2471 - O

**B. Provide names, addresses, and telephone numbers of three personal references other than those listed in VII. G.**

Karen F. Gregerson, CPA  
Sr. V.P./CFO Star Financial Bank  
127 West Berry Street, Suite 2  
P.O. Box 10600  
Ft. Wayne, IN 46802-0600  
[kgregers@starfinancial.com](mailto:kgregers@starfinancial.com)  
260.428.7082 – O  
260-673-0166 - H

George Terry Hawkins, Esq.  
7000 Greenspring Drive  
Louisville, KY 40241  
[gterry.hawkins@gmail.com](mailto:gterry.hawkins@gmail.com)  
(502) 228-4051- H  
502.418.3561- C

Don March  
Chief Financial Officer/Treasurer  
CountryMark  
225 South East Street, Suite 144  
Indianapolis, IN 46202-4059  
[march@countrymark.com](mailto:march@countrymark.com)  
317. 238.8208 – O  
317. 908.7929 - C

**C. List any lawsuits or legal proceedings in any jurisdiction, including bankruptcies and dissolutions, to which you have been a party. Provide dates, case numbers, names of other parties, and, if needed, a brief explanation.**

I filed for divorce in June 1989. The final decree was entered in August 1990. Several years later, I later brought a child support enforcement action that was ultimately settled by mediation and accordingly dismissed in 2004. The related legal proceedings were captioned as follows:

***Martha B. Wentworth, Petitioner, v. Rupert A.D. Wentworth, Respondent, Cause No. 53C06-8906-DR-00476.***

***Martha B. Wentworth, Plaintiff, v. Rupert A. Wentworth, Defendant, Cause No. 53C01-0301-PL-00074 (dismissed on October 21, 2004).***

I joined several of my neighbors at my lake cottage to oppose the rebuilding of a neighbor's boathouse that impaired scenic beauty. The case, an appeal from a final determination of the Indiana Natural Resources Commission, was filed in February 2007. The case was fully briefed and argued on October 1, 2008. It remains under advisement before the trial court.

***Jennifer Hawkins, et al. v. Natural Resources Commission of the State of Indiana, et al. Cause No. 49D04-0702-MI-006585***

The following related cases were filed in July of 2005 to seek damages for the fatal breaking of six ribs of the family dog by personnel of the University of Illinois College of Veterinary Medicine in whose care our dog had been entrusted. They settled in October 2006.

*William Barrett, et al. v. U. of Illinois College of Veterinary Medicine*  
*Illinois Court of Claims Case No. 06-CC-0191*

*William Barrett, et al. v. Melanie Otte, D.V.M., et al.*  
*Champaign County (Illinois) Circuit Court Case No. 05-L-173*  
*Illinois Appellate Court General No. 4-06-0644*

**D. If you ever have been arrested or cited for any violation of the law other than for routine traffic violations, provide dates, jurisdictions, and an explanation of the event and its resolution.**

None

**E. If you are or have been a member of the Bar of any other state, identify the jurisdiction and provide dates.**

**Florida:** Admitted to practice December 2, 1991  
Bar Identification No. 911623  
License status: Active

**United States Tax Court:** December 1991

**F. If you have been disciplined or cautioned, formally or informally, by the Indiana Supreme Court Disciplinary Commission, by the Indiana Commission on Judicial Qualifications, by the Indiana Supreme Court, or by similar entities in any other jurisdiction, identify each instance by date, case number if applicable, and describe the circumstances and the nature of the outcome or resolution.**

None

**G. If you have any outstanding federal, state, or local tax obligations, please itemize and explain.**

None

**X. A. Attach a recent statement from your physician describing your general physical condition.**

See attached at Tab 7.

September 20, 2010  
DATE

\_\_\_\_\_  
APPLICANT'S SIGNATURE

Martha Blood Wentworth  
PRINTED NAME



## WAIVER AND STATEMENT OF CONSENT

The undersigned applicant authorizes the release to the Indiana Judicial Nominating Commission or its staff or agents any records, reports, and documents, whether or not otherwise confidential, which may be requested by the Commission in the performance of its evaluations of candidates pursuant to I.C. § 33-27-3-2. The scope of this authorization extends to, but is not necessarily limited to, requests from the Commission for Federal, State or local tax records, criminal and driving histories from any jurisdiction, attorney and judicial disciplinary records from any jurisdiction, whether pending or closed, and credit reports and histories. The undersigned releases and discharges the Judicial Nominating Commission, its individual members, its employees, agents and representatives, the Indiana State Police, the Indiana Department of Revenue, the Indiana Supreme Court Disciplinary Commission and any other agency or person or their agents or representatives providing information to the Commission from any and all liability arising from the furnishing and use of information concerning the undersigned applicant.

The undersigned agrees and understands that the Indiana Judicial Nominating Commission or its members, agents, or employees, may interview or otherwise consult with members of the legal, judicial, and general community concerning the professional qualifications and the integrity of the applicant, that the name of the applicant will be released by the Commission upon its receipt of the application and this waiver, and that if, pursuant to I.C. § 33-27-3-2(d), the applicant is given further consideration as a candidate after the Commission's initial screening of candidates, or if no such screening occurs and all applicants are considered, the application will be made public. This waiver does not constitute an election by the applicant pursuant to I.C. § 33-27-3-2(g)(3)(C) to authorize the release of investigatory records which are excepted from public inspection pursuant to I.C. § 33-27-3-2(g)(1) and (2).

The undersigned agrees to immediately supplement this application upon any event or circumstance substantially affecting any answer provided in the application.

The undersigned acknowledges having read the Instructions attached to the application.

The undersigned agrees to resign from office or membership in any political organization upon submission of this application.

The undersigned affirms that, if nominated by the Judicial Nominating Commission to the Governor and thereafter appointed to this judicial office, the candidate will accept the appointment.

September 20, 2010  
DATE

\_\_\_\_\_  
APPLICANT'S SIGNATURE

Martha Blood Wentworth  
PRINTED NAME